



3015 (02-09-04)

ANNUAL REPORT

OF

Name: ELKHART LAKE WATER DEPARTMENT

Principal Office: 84 NORTH LAKE STREET
P.O. BOX 143
ELKHART, WI 53020

For the Year Ended: DECEMBER 31, 1997

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I, JEANETTE L MOIOFFER of
(Person responsible for accounts)

_____, ELKHART LAKE WATER DEPARTMENT, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

04/17/1998
(Date)

CLERK TREASURER _____
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: ELKHART LAKE WATER DEPARTMENT**Utility Address:** 84 NORTH LAKE STREET

P.O. BOX 143

ELKHART, WI 53020

When was utility organized? 1/1/1900**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: JEANETTE L MOIOFFER**Title:** CLERK TREASURER**Office Address:**

84 NORTH LAKE STREET

P.O. BOX 143

ELKHART, WI 53020

Telephone: (920) 876 - 2122**Fax Number:** (920) 876 - 2795**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: PENNY WEBER**Title:****Office Address:** SIMONSMEIER WEBER & CORSON

2203 SOUTH MEMORIAL PLACE

P.O. BOX 1002

SHEBOYGAN, WI 53082

Telephone: (920) 457 - 3641**Fax Number:** (920) 457 - 8148**E-mail Address:****Date of most recent audit report:** 3/1/1997**Period covered by most recent audit:** 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: CLIFFORD J CONRAD**Title:** WATER SUPERINTENDENT**Office Address:**

51 EAST MAPLE STREET

P.O. BOX 143

ELKHART, WI 53020

Telephone: (920) 876 - 2231**Fax Number:** (920) 876 - 2795**E-mail Address:**

Name of utility commission/committee: PUBLIC WORKS COMMITTEE OF VILLAGE BOARD

Names of members of utility commission/committee:

STEVEN KAPELLEN

YVONNE LANDGRAF, BOARD

JAMES MOERSCH, BOARD

THOMAS NELSON, BOARD

RONALD NIELSEN

MARCIA SCHAMBERGER

ROGER SPINDLER, BOARD

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:

Contact Person:**Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	131,057	134,286	1
Operating Expenses:			
Operation and Maintenance Expense (401)	81,953	115,090	2
Depreciation Expense (403)	28,922	22,253	3
Amortization Expense (404)	0		4
Taxes (408)	31,815	32,223	5
Total Operating Expenses	142,690	169,566	
Net Operating Income	(11,633)	(35,280)	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	(11,633)	(35,280)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Nonoperating Rental Income (418)	0		8
Interest and Dividend Income (419)	7,923	10,087	9
Miscellaneous Nonoperating Income (421)	0		10
Total Other Income	7,923	10,087	
Total Income	(3,710)	(25,193)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		11
Other Income Deductions (426)	0		12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	(3,710)	(25,193)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	1,332	3,332	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	10,802	12,345	16
Other Interest Expense (431)	0		17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	12,134	15,677	
Net Income	(15,844)	(40,870)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(439,933)	(428,661)	19
Balance Transferred from Income (433)	(15,844)	(40,870)	20
Miscellaneous Credits to Surplus (434)	29,598	29,598	21
Miscellaneous Debits to Surplus--Debit (435)	0		22
Appropriations of Surplus--Debit (436)	0		23
Appropriations of Income to Municipal Funds--Debit (439)	0		24
Total Unappropriated Earned Surplus End of Year (216)	(426,179)	(439,933)	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST FROM BANK ACCOUNTS	1,610	4
INTEREST FROM SPECIAL ASSESSMENTS	6,313	5
Total (Acct. 419):	7,923	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
PROPERTY TAX FORGIVEN	29,598	9
Total (Acct. 434):	29,598	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	131,057	0	0	0	131,057	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	131,057	0	0	0	131,057	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,890,760	1,557,169	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	263,459	279,137	2
Net Utility Plant	1,627,301	1,278,032	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0		5
Other Investments (124)	86,985	101,448	6
Special Funds (125)	0		7
Total Other Property and Investments	86,985	101,448	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	12,063	1,351	8
Temporary Cash Investments (132)		32,912	9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	21,592	23,612	11
Other Accounts Receivable (143)	0		12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	45,366	11,368	14
Materials and Supplies (150)	3,800	3,487	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	82,821	72,730	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0		18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	5,183	28,036	20
Total Deferred Debits	5,183	28,036	
Total Assets and Other Debits	1,802,290	1,480,246	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,621,252	1,259,147	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	(426,179)	(439,933)	23
Total Proprietary Capital	1,195,073	819,214	
LONG-TERM DEBT			
Bonds (221)	1	25,000	24
Advances from Municipality (223)	176,353	205,745	25
Other long-Term Debt (224)	0		26
Total Long-Term Debt	176,354	230,745	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	568	1,461	28
Payables to Municipality (233)	6,273	4,137	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	0	668	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	6,841	6,266	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0		36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	424,021	424,021	38
Total Liabilities and Other Credits	1,802,289	1,480,246	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,890,760	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,890,760	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	263,459	0	0	0	9
Total Accumulated Provision	263,459	0	0	0	
Net Utility Plant	1,627,301	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	279,137				279,137	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	28,922				28,922	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	710				710	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	20				20	10
Other credits (specify):						11
					0	12
Total credits	29,652	0	0	0	29,652	13
Debits during year						14
Book cost of plant retired	45,330				45,330	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	45,330	0	0	0	45,330	19
Balance End of Year	263,459	0	0	0	263,459	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.72%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant				0	1
Other (specify):				0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)				0	3
Net Nonutility Property	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)
Balance first of year	1
Additions:	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
Total Additions	<u>0</u>
Deductions:	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
Total accounts written off	<u>0</u>
Balance end of year	<u><u>0</u></u>

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	1
Other					0	2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	3,800	3,487	2
Sewer utility			3
Gas utility			4
Merchandise			5
Other materials & supplies			6
Total Materials and Supplies	<u><u>3,800</u></u>	<u><u>3,487</u></u>	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				1
Total			<u>0</u>	
Unamortized premium on debt (251)				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	1,259,147	1
Changes during year (explain):		
ENGINEERING SERVICES AND IMPROVEMENTS PAID THROUGH TIE CDA	362,105	2
Balance end of year	1,621,252	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
WATER REVENUE BONDS	08/31/1976	08/31/1998	8.00%	1	1
Total Bonds (Account 221):				1	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
SHEBOYGAN BAY PROJECT	12/31/1993	12/31/2003	5.00%	176,353	1
Total for Account 223				176,353	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year		1
Accruals:		
Charged water department expense	31,814	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	31,814	
Taxes paid during year:		
County, state and local taxes	29,281	6
Social Security taxes	2,350	7
PSC Remainder Assessment	183	8
Other (explain):		
NONE		9
Total payments and other debits	31,814	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
WATER REVENUE BONDS	668	1,332	2,000	0	1
Subtotal	668	1,332	2,000	0	
Advances from Municipality (223)					
SHEBOYGAN BAY PROJECT		10,802	10,802	0	2
Subtotal	0	10,802	10,802	0	
Other long-Term Debt (224)					
NONE				0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE				0	4
Subtotal	0	0	0	0	
Total	668	12,134	12,802	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	424,021					424,021	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	424,021	0	0	0	0	424,021	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
OUTSTANDING SPECIAL ASSESSMENTS	86,985	2
Total (Acct. 124):	86,985	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	21,592	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	21,592	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
INVESTMENT OF WATER FUNDS STATE INVEST POOL	39,000	12
GENERAL EXPENSES	6,366	13
Total (Acct. 145):	45,366	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	
Other Deferred Debits (183):		
TURTLE BAY STUDY	3,744	16

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
HIGHWAY 67 IMPROVEMENT	1,439	17
Total (Acct. 183):	5,183	
Payables to Municipality (233):		
MISC WAGES & EXPENSES	2,836	18
PORTION OF GARAGE EXPENSES	3,437	19
Total (Acct. 233):	6,273	
Other Deferred Credits (253):		
NONE		20
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,723,964	0	0	0	1,723,964	1
Materials and Supplies	3,643	0	0	0	3,643	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	271,298	0	0	0	271,298	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	424,021	0	0	0	424,021	6
Other (specify):					0	7
Average Net Rate Base	1,032,288	0	0	0	1,032,288	
Net Operating Income	(11,633)	0	0	0	(11,633)	8
Net Operating Income as a percent of						
Average Net Rate Base	-1.13%	N/A	N/A	N/A	-1.13%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	1,440,199	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(433,056)	3
Other (Specify):		4
Total Average Proprietary Capital	1,007,143	
Net Income		
Net Income	(15,844)	5
Percent Return on Proprietary Capital	-1.57%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Accumulated Provision for Depreciation and Amortization of Utility Plant (Page F-07)

Per call from utility to ELE on 4/1/99, change depreciation expense on meters from \$610 to \$710.

PJL

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

Report filed manually by utility. Revised to conform to system, keyed & edited by PSC staff.

4/20/98

PJL

May 20, 1998

Ms. Jeanette Moioffer, Clerk
Elkhart Lake Water Department
P.O. Box 143
Elkhart Lake, WI 53020-0143

Re: 1997 Analytical Review DWCCA-1790-PJL

Dear Ms. Moioffer:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1997 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review of the income statement on page F-1, we noted that in column (c) for last year, the \$428,662 reported on line 19 minus the (\$40,870) on line 20 plus the \$29,598 reported on line 21 does not total to the \$439,933 reported for Total Unappropriated Earned Surplus End Of Year. Please explain and provide all related annual report corrections.
2. During our review, we noted that while you report \$664 for interest accrued during the year for bonds in column (c) of the Interest Accrued Schedule on page F-16, you report \$1,332 for interest on long-term debt in column (b) of line 13 of the Income Statement on page F-1. Please explain and provide all related annual report corrections.
3. During our review of the Balance Sheet End-Of-Year Account Balances Schedule on page F-18, we noted that the \$2,863 you report for December wages & expenses on line 40 of Account 233 plus the \$3,437 you report for portion of garage expenses on line 41 do not total to the \$6,273 you report for the total for Account 233. Please explain and provide all related annual report corrections.
4. During our review of both the Return on Rate Base Computation on page F-19 and the Return on Proprietary Capital Computation on page F-20, we noted that you did not use average numbers. Please provide corrected copies of both pages F-19 and F-20.

FINANCIAL SECTION FOOTNOTES

5. The Commission is now using a computerized system to build an annual report database. It is, therefore, important to have a complete and correct annual report. The following changes have been made in our copy of your annual report. Please confirm these changes or indicate the necessary corrections:

Page	Lines	Column	Reported As	Should Be
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W-15	4	C & G	65	211*
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W-15	6	Blank*		
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*Like material and sizes should be combined.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:W:\COMPL\LEEGE\1790 ar/ssa

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	129,018	1
Total Sales of Water	129,018	
Other Operating Revenues		
Forfeited Discounts (470)	1,068	2
Other Water Revenues (474)	971	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	2,039	
Total Operating Revenues	131,057	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	62,840	5
General Operating Expenses (680-690)	19,113	6
Total Operation and Maintenance Expenses	81,953	
Other Operating Expenses		
Depreciation Expense (403)	28,922	7
Amortization Expense (404)		8
Taxes (408)	31,815	9
Total Other Operating Expenses	60,737	
Total Operating Expenses	142,690	
NET OPERATING INCOME	(11,633)	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	410	23,957	47,780	4
Commercial	53	18,231	21,439	5
Industrial	11	11,566	10,314	6
Total Metered Sales to General Customers (461)	474	53,754	79,533	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		46,458	8
Other Sales to Public Authorities (464)	13	1,871	3,027	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	488	55,625	129,018	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	46,458	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	46,458	
Forfeited Discounts (470):		
Customer late payment charges	1,068	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,068	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	971	7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	971	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	28,047	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	8,266	3
Chemicals (630)	163	4
Supplies and Expenses (640)	2,694	5
Repairs of Water Plant (650)	20,233	6
Transportation Expenses (660)	3,437	7
Total Plant Operation and Maintenance Expenses	62,840	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	2,600	8
Office Supplies and Expenses (681)	1,621	9
Outside Services Employed (682)	2,442	10
Insurance Expense (684)	3,186	11
Employees Pensions and Benefits (686)	8,804	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	460	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	19,113	
Total Operation and Maintenance Expenses	81,953	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		29,598	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		316	2
Net property tax equivalent		29,282	
Social Security		2,350	3
PSC Remainder Assessment		183	4
Other (specify): NONE			5
Total tax expense		31,815	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Sheboygan				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.232806				3
County tax rate	mills		6.597672				4
Local tax rate	mills		7.957632				5
School tax rate	mills		12.460824				6
Voc. school tax rate	mills		1.844800				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		29.093734				10
Less: state credit	mills		1.679256				11
Net tax rate	mills		27.414478				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.957632				14
Combined School Tax Rate	mills		14.305624				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		22.263256				17
Total Tax Rate	mills		29.093734				18
Ratio of Local and School Tax to Total	dec.		0.765225				19
Total tax net of state credit	mills		27.414478				20
Net Local and School Tax Rate	mills		20.978247				21
Utility Plant, Jan. 1	\$	1,557,169	1,557,169				22
Materials & Supplies	\$	3,478	3,478				23
Subtotal	\$	1,560,647	1,560,647				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	1,560,647	1,560,647				26
Assessment Ratio	dec.		0.858667				27
Assessed Value	\$	1,340,076	1,340,076				28
Net Local & School Rate	mills		20.978247				29
Tax Equiv. Computed for Current Year	\$	28,112	28,112				30
Tax Equivalent per 1994 PSC Report	\$	29,598					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	29,598					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	200		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	25,108		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	25,308	0	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	66,403		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	53,055		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	2,948		20
Total Pumping Plant	122,406	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)	2,114		22
Water Treatment Equipment (332)	5,125		23
Total Water Treatment Plant	7,239	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	1,000		24
Structures and Improvements (341)	2,548		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			200	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			25,108	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	25,308	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			66,403	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			53,055	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,948	20
Total Pumping Plant	0	0	122,406	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			2,114	22
Water Treatment Equipment (332)			5,125	23
Total Water Treatment Plant	0	0	7,239	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			1,000	24
Structures and Improvements (341)			2,548	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	184,001		26
Transmission and Distribution Mains (343)	941,666	248,730	27
Fire Mains (344)			28
Services (345)	136,818	72,003	29
Meters (346)	35,140	854	30
Hydrants (348)	95,847	54,464	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	1,397,020	376,051	
GENERAL PLANT			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)			35
Computer Equipment (372.1)	1,783		36
Transportation Equipment (373)			37
Other General Equipment (379)	3,413	2,870	38
Other Tangible Property (390)			39
Total General Plant	5,196	2,870	
Total utility plant in service directly assignable	1,557,169	378,921	
Common Utility Plant Allocated to Water Department			40
Total utility plant in service	1,557,169	378,921	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			184,001	26
Transmission and Distribution Mains (343)	40,950		1,149,446	27
Fire Mains (344)			0	28
Services (345)	200		208,621	29
Meters (346)	180		35,814	30
Hydrants (348)	4,000		146,311	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	45,330	0	1,727,741	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			0	35
Computer Equipment (372.1)			1,783	36
Transportation Equipment (373)			0	37
Other General Equipment (379)			6,283	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	8,066	
Total utility plant in service directly assignable	45,330	0	1,890,760	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	45,330	0	1,890,760	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			4,406	4,406	1
February			3,990	3,990	2
March			4,480	4,480	3
April			4,654	4,654	4
May			5,690	5,690	5
June			7,202	7,202	6
July			7,789	7,789	7
August			8,206	8,206	8
September			5,732	5,732	9
October			5,071	5,071	10
November			4,278	4,278	11
December			4,272	4,272	12
Total for year	0	0	65,770	65,770	
Less: Measured or estimated water used in main flushing and water treatment during year				500	13
Less: Other utility use				9,000	14
Other utility use explanation:					15
MAJOR WATER BREAK WINTER 1997 SUMMR 1997 CONSTRUCTION BREAKS AND TESTING NEW PIPE FIRE DEPARTMNET TESTING AND ICE RINK					
Water pumped into distribution system				56,270	16
Less: Water sold				55,625	17
Losses and unaccounted for				645	18
Percent unaccounted for to the nearest whole percent (%)				1%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				428	21
Date of maximum: 6/3/1997					22
Cause of maximum:					23
LARGE WATER BREAK DURING CONSTRUCTION					
Minimum gallons pumped by all methods in any one day during reporting year				95	24
Date of minimum: 12/3/1997					25
Total KWH used for pumping for the year				119,792	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
DEEP WELL	1	530	12	576,000	Yes	1
DEEPWELL	2	522	12	504,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER 1	STANBY WELL 1	STANDBY BOOSTER	1
Location	81 NORTH EAST STREET	81 NORTH EAST STREET	81 NORTH EAST STREET	2
Purpose	B	S	S	3
Destination	D	D	D	4
Pump Manufacturer	CRANE DEMING	AURORA	AURORA	5
Year Installed	1976	1936	1936	6
Type	CENTRIFUGAL	VERTICAL TURBINE	CENTRIFUGAL	7
Actual Capacity (gpm)	545	480	220	8
Pump Motor or Standby Engine Mfr	RELIANCE	CONTINENTAL	WAUKESHA	10
Year Installed	1976	1953	1936	11
Type	ELECTRIC	NATURAL GAS	NATURAL GAS	12
Horsepower	40	1	1	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	STANDBY WELL 2	WELL 1	WELL 2	14
Location	51 EAST MAPLE STREET	81 NORTH EAST STREET	51 EAST MAPLE STREET	15
Purpose	S	P	P	16
Destination	D	D	D	17
Pump Manufacturer	AMERICAN	AURORA	AMERICAN	18
Year Installed	1958	1967	1958	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1	712	270	21
Pump Motor or Standby Engine Mfr	BLANK	WESTERN ELECTRIC	US MOTORS	23
Year Installed	1997	1967	1958	24
Type	OTHER	ELECTRIC	ELECTRIC	25
Horsepower	1	30	40	26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	RESERVOIR	SPHERE	STANDPIPE	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	S	4
Year constructed	1936	1975	1975	5
				6
Primary material (earthen, steel, concrete, other)	OTHER	STEEL	STEEL	7
				8
Elevation difference in feet (See Headnote 3.)	1	118	68	9
				10
Total capacity in gallons	1	1	1	11
				12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	OTHER	14
				15
Points of application (wellhouse, central facilities, booster station, other)	OTHER	OTHER	OTHER	16
				17
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	72.0000	50.4000	1.0000	20
				21
Is a corrosion control chemical used (yes, no)?	N	N	N	22
				23
Is water fluoridated (yes, no)?	N	N	N	24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet				
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	4.000	7,708		850		6,858
P	D	4.000	20	65			85
M	D	6.000	20,375		3,685		16,690
M	S	6.000	40		15		25
P	D	6.000	350	180			530
M	D	8.000	11,130		1,300		9,830
M	S	8.000	80				80
P	D	8.000	2,382	2,279			4,661
P	S	8.000	0	15			15
P	S	10.000	6,567				6,567
M	D	12.000	1,138				1,138
P	D	12.000	3,763	2,812			6,575
Total Within Municipality			53,553	5,351	5,850	0	53,054
Total Utility			53,553	5,351	5,850	0	53,054

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	94		4		90	2	1
M	0.750	211				211	11	2
M	1.000	119	4			123		3
M	1.250	1				1		4
M	1.500	16				16		5
M	2.000	10				10		6
M	3.000	1				1		7
M	4.000	2				2		8
P	6.000	1				1	1	9
P	8.000	3				3		10
Total Utility		458	4	4	0	458	14	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	308		3		305	15	1
0.750	166		1	(4)	161	3	2
1.000	16	2			18	4	3
1.250	2				2		4
1.500	22			(1)	21	3	5
2.000	16			1	17	1	6
3.000	4				4		7
4.000	2		1		1		8
Total:	536	2	5	(4)	529	26	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	256	24	4	7		14	305	1
0.750	131	7		1		22	161	2
1.000	3	8	2	1		4	18	3
1.250			1	1			2	4
1.500	14	5				2	21	5
2.000	3	5	4	2		3	17	6
3.000		3		1			4	7
4.000		1					1	8
Total:	407	53	11	13	0	45	529	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality					0	1
Within Municipality	82	10	8		84	2
Total Fire Hydrants	82	10	8	0	84	
Flushing Hydrants						
					0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	224
Number of distribution system valves end of year:	116
Number of distribution valves operated during year:	40

WATER OPERATING SECTION FOOTNOTES

Water Mains (Page W-15)

Additions are paid for by Donations from municipality through TIF.
